

Finance Committee

Budget Report



Fiscal Year 2010

July 1, 2009 – June 30, 2010

	<u>Fiscal Year 2009</u> <u>Final Budget</u>	<u>FY2010</u> <u>Town Budget</u>
114 - Moderator		
Moderator Salary	100.00	100.00
Moderator Misc. Expense	50.00	50.00
Subtotal	150.00	150.00
122 - Board of Selectmen		
Town Administrator Salary	90,866.00	92,229.00
Selectmen Secretary Salary	31,923.00	-
Administrative Assistant Salary	6,580.00	39,081.00
Selectmen Salaries	10,710.00	7,500.00
Selectmen Other Wages	1,500.00	1,500.00
Selectmen Misc. Expense	14,000.00	10,000.00
Medicaid Billing Service	13,600.00	13,600.00
Computer Equipment & Supplies	10,000.00	3,250.00
Subtotal	179,179.00	167,160.00
131 - Finance Committee		
Finance Committee Misc. Exp.	2,000.00	1,800.00
Reserve Fund	100,000.00	70,000.00
Subtotal	102,000.00	71,800.00
135 - Town Accountant		
Accountant Salary	52,961.00	53,755.00
Assistant Accountant Salary	23,409.00	23,409.00
Accountant Misc. Expense	4,852.00	2,000.00
Accountant Computer Expense	1,650.00	3,176.00
Subtotal	82,872.00	82,340.00
141 - Board of Assessors		
Assessors Salaries	133,917.00	-
Assessors Chair	-	50,190.00
Assessors Clerk	-	36,540.00
Assessors Member	-	48,622.00
Assessors Misc. Expense	14,000.00	11,866.00
Subtotal	147,917.00	147,218.00
145 - Town Treasurer		
Treasurer Salary	52,452.00	53,239.00
Assistant Treasurer Salary	28,654.00	29,084.00
Treasurer Clerk Salary	1.00	1.00
Automatic Data Processing	26,523.00	26,523.00
Treasurer Misc. Expense	8,987.00	8,448.00
Chapter 59A Retirement	7,457.00	7,457.00
Tax Title Expense	5,305.00	2,500.00
Subtotal	129,379.00	127,252.00
146 - Tax Collector		
Tax Collector Salary	48,566.00	49,294.00
Assistant Collector Salary	24,494.00	24,861.00
Collector Other Wages	7,730.00	4,560.00
Collector Misc. Expense	39,858.00	38,841.00
Subtotal	120,648.00	117,556.00
151 - Town Solicitor		
Solicitor Salary	1.00	1.00
Solicitor Lit/Neg/Legal Memo	85,329.00	86,609.00
Solicitor Misc. Expense	1,000.00	940.00
Subtotal	86,330.00	87,550.00

	<i>Fiscal Year 2009</i> <i>Final Budget</i>	<i>FY2010</i> <i>Town Budget</i>
161 - Town Clerk		
Town Clerk Salary	52,603.00	53,392.00
Assistant Town Clerk Salary	38,503.00	39,081.00
Town Clerk Misc. Expense	8,900.00	6,100.00
Registrars Salaries	3,850.00	3,850.00
Election Misc. Expense	27,500.00	11,800.00
Street Listing Misc. Expense	1,000.00	500.00
Census Misc. Expense	6,500.00	5,000.00
Subtotal	138,856.00	119,723.00
171 - Conservation Commission		
Conservation Misc. Expense	1,600.00	1,504.00
Subtotal	1,600.00	1,504.00
175 - Planning Board		
Master Plan	-	-
Planning Board Misc. Expense	2,060.00	1,936.00
Subtotal	2,060.00	1,936.00
176 - Zoning Board		
Zoning Board Misc. Expense	1,159.00	1,089.00
Subtotal	1,159.00	1,089.00
179 - Montachusett Planning Comm.		
MRPC Assessment	3,663.00	3,755.00
Subtotal	3,663.00	3,755.00
182 - Economic Development		
Economic Development Director	1.00	1.00
Financial Officer Salary	3,916.00	3,916.00
Program Manager Salary	1.00	1.00
Economic Dev. Misc. Expense	3,140.00	2,740.00
Subtotal	7,058.00	6,658.00
192 - Town Hall Custodian		
Town Hall Custodian Salary	37,013.00	37,568.00
Town Hall Other Wages	2,500.00	1,000.00
Town Hall Heat, Light & Power	60,000.00	58,000.00
Town Hall Repairs	7,000.00	4,000.00
Town Hall Misc. Expense	7,000.00	7,100.00
Subtotal	113,513.00	107,668.00
193 - Insurance/Miscellaneous		
Law Books	775.00	750.00
Civic Fund	3,500.00	-
Town Report Preparation	6,500.00	6,500.00
Town Audit	33,500.00	41,000.00
Copy Machine Expense	3,500.00	3,500.00
Liability Insurance	19,750.00	10,000.00
Blanket Insurance	185,000.00	175,000.00
Subtotal	252,525.00	236,750.00
149 - Parking Fines		
Parking Fine Administrator	1,000.00	970.00
Subtotal	1,000.00	970.00

Fiscal Year 2009
Final Budget

FY2010
Town Budget

210 - Police Department

Police Chief Salary	104,743.00	111,122.00
Police Lieutenant Salary	77,232.00	81,936.00
Police Clerk Salary	34,759.00	35,280.00
Police Sergeants Salaries	257,218.00	275,633.00
Patrolmen Salaries	1,157,349.00	1,086,508.00
Dispatchers Salaries	136,571.00	75,287.00
Police Overtime Pay	73,260.00	70,000.00
Police Longevity Pay	9,950.00	15,050.00
Police Holiday Pay	83,169.00	79,771.00
Police Compensatory Court Time	42,000.00	32,000.00
Police Sick Time Buyback	66,216.00	49,914.00
Police Pensions	35,338.00	36,058.00
Police Incentive	1,850.00	1,850.00
Police Quinn Bill	272,339.00	254,465.00
Police Heat, Light & Power	34,734.00	44,000.00
Police Building Maintenance	3,500.00	3,500.00
Police New Radio Maintenance	1,000.00	1,000.00
Traffic Signs	250.00	250.00
Police Training & Education	10,000.00	6,000.00
Police Uniforms	27,100.00	25,300.00
Police Misc. Expense	62,000.00	62,000.00
Police Station Cleaning Service	31,000.00	31,000.00
Rifle Range	600.00	875.00
Police New Equipment	7,000.00	2,000.00
Subtotal	2,529,178.00	2,380,799.00

220 - Fire Department

Fire Chief Salary	84,843.00	90,019.00
Deputy Chief Salary	60,338.00	64,022.00
Captains/Acting Captains Salaries	119,439.00	126,714.00
Fire Fighters Salaries	863,862.00	787,995.00
Call Fire Fighters Salaries	12,000.00	12,000.00
Fire Alarm Electrician	5,265.00	5,265.00
Fire Clerk	4,500.00	4,000.00
Fire Overtime	131,823.00	134,973.00
Fire Longevity Pay	9,250.00	8,355.00
Fire Holiday Pay	57,436.00	55,750.00
Fire Sick Time Buyback	14,958.00	15,915.00
Fire Pensions	21,617.00	21,977.00
Fire Incentive Pay	18,100.00	17,100.00
Fire Uniforms Allowance	16,250.00	16,675.00
Fire Uniforms Expense	7,500.00	6,500.00
Fire Heat, Light & Power	16,000.00	16,000.00
Apparatus Repair & Maintenance	20,000.00	20,000.00
Fire Building Repair & Maintenance	8,000.00	4,500.00
Fire Alarm Expense	16,000.00	12,000.00
Fire Radio Service	8,000.00	6,500.00
Fire Training	4,500.00	4,000.00
Fire Hose	3,500.00	2,500.00
Fire Misc. Expense	32,000.00	28,000.00
Respiratory Equipment	2,500.00	2,000.00
Dive Team Equipment	-	-
Subtotal	1,537,681.00	1,462,760.00

	<u>Fiscal Year 2009</u> <u>Final Budget</u>	<u>FY2010</u> <u>Town Budget</u>
241 - Building Inspector		
Building Inspector Salary	54,680.00	60,673.00
Building Inspector Other Wages	2,000.00	1,500.00
Permitting Department Clerk	29,801.00	30,248.00
Building Inspector Misc. Expense	4,500.00	4,000.00
Subtotal	90,981.00	96,421.00
242 - Gas/Plumbing Inspectors		
Gas Inspector Misc. Expense	100.00	100.00
Plumbing Inspector Misc. Exp.	100.00	100.00
Subtotal	200.00	200.00
244 - Sealer of Weights & Measures		
Sealer Salary	6,333.00	6,428.00
Sealer Misc. Expense	900.00	655.00
Subtotal	7,233.00	7,083.00
245 - Electrical Inspector		
Electrical Inspector Salary	15,742.00	15,978.00
Asst. Electrical Inspector Salary	2,400.00	-
Electrical Inspector Misc. Exp.	1,740.00	1,575.00
Subtotal	19,882.00	17,553.00
291 - Emergency Management		
Emergency Mgmt. Misc. Expense	2,000.00	1,880.00
Subtotal	2,000.00	1,880.00
292 - Dog Officer		
Dog Officer Salary	13,635.00	10,000.00
Dog Officer Misc. Expense	300.00	100.00
Dog Officer Kennel Fees	750.00	100.00
Subtotal	14,685.00	10,200.00
301 - School Department		
School Salaries	9,988,360.00	9,575,431.00
School Pensions	79,972.00	68,104.00
Special Needs	4,704,412.00	4,338,366.00
Vocational Education	1,523,340.00	1,609,930.00
School Misc. Expense	2,127,656.00	1,760,698.00
Athletic Fund	96,454.00	56,454.00
Subtotal	18,520,194.00	17,408,983.00
422 - Dept. of Public Works		
DPW Superintendent Salary	17,910.00	18,179.00
DPW Wages	262,040.00	206,437.00
DPW Clerk Salary	7,092.00	7,166.00
DPW Overtime	15,000.00	15,000.00
DPW Longevity Pay	2,200.00	2,400.00
DPW Pensions	15,236.00	-
DPW Clothing Allowance	6,250.00	5,750.00
Fuel Tank Pump & Maintenance	130,000.00	95,000.00
Street Maintenance	81,069.00	65,000.00
DPW Misc. Expense	75,000.00	74,400.00
DPW Discretionary Equipment	17,141.00	17,141.00
DPW Snow & Ice	60,000.00	60,000.00
DPW Building Maintenance	10,000.00	10,000.00
DPW Other New Equipment	-	-
Subtotal	698,938.00	576,473.00

	<u>Fiscal Year 2009</u> <u>Final Budget</u>	<u>FY2010</u> <u>Town Budget</u>
491 - Cemetery Department		
Cemetery Wages	174,625.00	178,043.00
Cemetery Overtime	10,000.00	10,000.00
Cemetery Misc. Expense	11,475.00	9,570.00
Tree Removal Services	13,035.00	13,000.00
Fence Repairs	-	-
New Trees	-	-
Subtotal	209,135.00	210,613.00
510 - Board of Health		
Health Agent Salary	26,058.00	26,447.00
Health Board Salaries	900.00	900.00
Physician Salary	10,000.00	10,000.00
Health Nurse Salary	47,398.00	48,109.00
Health Inspector Salary	36,816.00	39,316.00
Health Board Misc. Expense	5,300.00	1,400.00
Nurse Expense	1,000.00	-
Pick-Up Dead Animals	2,000.00	1,000.00
Subtotal	129,472.00	127,172.00
541 - Council On Aging		
COA Director Salary	44,223.00	44,886.00
COA Dispatcher Salary	30,993.00	24,851.00
COA Van Driver Salaries	31,622.00	31,622.00
COA Outreach Worker	7,280.00	7,280.00
COA Van Maintenance	1,500.00	900.00
COA Home Care	1,500.00	1,500.00
COA Programs	-	3,000.00
COA Misc. Expense	18,000.00	13,000.00
Subtotal	135,118.00	127,039.00
543 - Dept. of Veteran Services		
Veterans Agent Salary	35,816.00	36,353.00
Veterans Clerk Salary	-	-
Veterans Benefits	80,000.00	100,000.00
Veterans Misc. Expense	1,000.00	970.00
Subtotal	116,816.00	137,323.00
549 - Veteran Rents		
ITAM Rent Expense	600.00	-
Legion Rent Expense	600.00	-
PAV Rent Expense	600.00	-
VFW Rent Expense	600.00	-
DAV Rent Expense	-	-
Subtotal	2,400.00	-
610 - Bigelow Public Library		
Library Director Salary	57,115.00	57,972.00
Librarians Salaries	107,817.00	98,386.00
Children's Librarian Salary	39,784.00	40,381.00
Library Custodian Salary	23,572.00	23,926.00
Library Heat, Light & Power	19,000.00	16,216.00
Library Repairs	3,000.00	-
Books/AV/Periodicals	54,000.00	47,938.00
Library Technology	4,525.00	300.00
Library Misc. Expense	24,050.00	21,000.00
Library Public Programs	4,000.00	320.00
Subtotal	336,863.00	306,439.00

Fiscal Year 2009
Final Budget

FY2010
Town Budget

630 - Parks & Recreation

Recreation Wages	25,500.00	20,493.00
Recreation Misc. Expense	7,000.00	6,000.00
Parks & Rec. Director Salary	49,423.00	50,164.00
Parks & Rec. Asst. Director Salary	32,026.00	32,506.00
Park Manager	32,026.00	32,506.00
Park Wages	14,500.00	12,500.00
Duffy Park Misc. Expense	1,500.00	1,000.00
Foster Fountain Misc. Expense	2,000.00	1,000.00
Park Heat, Light & Power	2,600.00	1,600.00
Park Misc. Expense	10,000.00	8,000.00
Park New Equipment	-	-
Central Park Misc. Expense	10,500.00	9,500.00
Office Heat, Light & Power	8,000.00	6,500.00
Building Maintenance Expense	-	-
Equipment Storage/Garage Rental	5,000.00	-
Subtotal	200,075.00	181,769.00

699 - Fuller Field Commission

Fuller Field Caretaker Salary	14,898.00	15,121.00
Fuller Field Other Wages	2,060.00	2,060.00
Heat, Light & Power	2,884.00	-
Sprinkler Maintenance	-	-
Water Line/Roof Repair	-	-
Fertilizer Expense	1,030.00	-
Fuller Field Misc. Expense	14,500.00	14,180.00
Subtotal	35,372.00	31,361.00

910 - Pensions

Pension/Annuities/Cola	4,440.00	4,440.00
Subtotal	4,440.00	4,440.00

Commission on Disability	710.00	668.00
Cable Advisory Commission	500.00	470.00
Personnel Board	773.00	726.00
Historical Commission	1,030.00	968.00
Weeks Fund Treasurer Salary	150.00	150.00
Memorial/Veteran's Day	5,300.00	4,982.00
Recycling Expense	20,000.00	30,000.00
Retirement Board Appropriation	1,672,547.00	1,718,017.00
Debt Retirement Principal	1,690,000.00	1,978,195.00
Debt Retirement Interest	779,123.00	961,095.00
Short Term Borrowing	65,000.00	301,310.00
Medicare Tax	225,000.00	225,000.00
Unemployment Compensation	60,000.00	50,000.00
Group Health Insurance	2,741,200.00	3,085,667.00
Workers Compensation	95,000.00	95,000.00
Street Lights	85,260.00	95,000.00
Subtotal	7,441,593.00	8,547,248.00

Grand Total

33,402,165.00

32,916,835.00

Fiscal Year 2010 Enterprise Budgets

	<u>Fiscal Year 2009</u> <u>Final Budget</u>	<u>FY2010</u> <u>Town Budget</u>
232 - Ambulance Enterprise Fund		
Fire Chief Salary	-	-
Ambulance Wages	137,255.00	145,614.00
Ambulance Holiday Pay	7,231.00	7,902.00
Ambulance Misc. Expense	59,400.00	55,400.00
EMT Comp. Pay	79,000.00	79,000.00
EMT Training Tuition	18,750.00	18,750.00
EMT Training Misc. Expense	4,500.00	4,500.00
EMT Overtime	14,000.00	15,000.00
Capital Outlay (Ambulance Lease)	32,158.00	32,158.00
Town Service Charges	24,420.00	24,420.00
Subtotal	376,714.00	382,744.00

Ambulance Enterprise Budget Offset By User Fees of \$350,586.00 & Retained Earnings of \$32,158.00

452 - Water & Sewer Enterprise Fund		
Wages & Salary	479,390.00	535,702.00
Overtime	90,000.00	110,000.00
Superintendent Salary	57,162.00	63,175.00
DPW Clerk Salary	20,518.00	23,198.00
Clothing Allowance	6,875.00	6,875.00
Longevity	3,050.00	3,550.00
Heat, Light & Power	275,000.00	270,000.00
Maintenance & Repairs	-	-
Equipment & Supplies	70,000.00	70,000.00
Pump Station Operation & Maint.	225,000.00	225,000.00
Water/Sewer Improvements	59,600.00	35,000.00
Water/Sewer Misc. Expense	154,000.00	171,000.00
Capital Outlay	-	-
Discretionary Equipment	26,260.00	26,260.00
Water Charge (DEP)	6,000.00	6,000.00
Cross Connection Services	7,000.00	7,000.00
Payment-in-Lieu of Taxes	1,500.00	1,500.00
Debt & Interest	1,100,000.00	1,025,000.00
Town Service Charges	79,300.00	81,680.00
Subtotal	2,660,655.00	2,660,940.00

***Water & Sewer Enterprise Budget Offset by Water/Sewer User Fees & Retained Earnings of \$2,660,940.

433 - Rubbish Enterprise Fund		
Rubbish Wages	151,590.00	170,400.00
Superintendent Salary	10,502.00	10,925.00
DPW Clerk Salary	6,257.00	4,011.00
Clothing Allowance	2,500.00	2,500.00
Longevity	250.00	250.00
Rubbish Overtime	1,000.00	1,000.00
Rubbish Misc. Expense	20,000.00	20,000.00
Compactor Maintenance	50,000.00	30,000.00
Rubbish Maint. & Disposal	250,000.00	190,000.00
Town Service Charges	27,733.00	28,565.00
Subtotal	519,832.00	457,651.00

Rubbish Enterprise Budget Offset by Trash Sticker Fees & Retained Earnings of \$457,651.00*

Fiscal Year 2010 Budget Summary

	<i>Fiscal Year 2009 Final Budget</i>	<i>FY2010 Town Budget</i>
General Government	1,167,172.00	1,097,941.00
Public Safety	4,579,554.00	4,360,610.00
Schools	18,520,194.00	17,408,983.00
Public Works	4,108,560.00	3,935,677.00
Health	129,472.00	127,172.00
Council On Aging	135,118.00	127,039.00
Veterans Services	124,516.00	142,305.00
Library	336,863.00	306,439.00
Parks & Recreation	200,075.00	181,769.00
Pensions/Annuities/COLA	4,440.00	4,440.00
Retirement	1,672,547.00	1,718,017.00
Health & General Insurance	3,100,950.00	3,415,667.00
Unclassified	345,782.00	351,511.00
Municipal Indebtedness Principal	1,690,000.00	1,978,195.00
Interest	779,123.00	961,095.00
Short Term Borrowing	65,000.00	301,310.00
Grand Total All Funds	36,959,366.00	36,418,170.00

Fiscal Year 2010 Revenue/Budget Projections

	<i>Fiscal Year 2009 Final Budget</i>	<i>FY2010 Town Budget</i>
<u>Uses of Resources:</u>		
Appropriations:		
Annual Budget	33,402,165.00	32,916,835.00
Ambulance Enterprise Fund	376,714.00	382,744.00
Water & Sewer Enterprise Fund	2,660,655.00	2,660,940.00
Rubbish Enterprise Fund	519,832.00	457,651.00
Annual Town Meeting Articles	161,341.00	16,800.00
Special Town Meeting Articles	65,500.00	-
Total Appropriations	37,186,207.00	36,434,970.00
Local Expenditures:		
Tax Title Expenditures	2,000.00	10,000.00
Cherry Sheet Offsets	34,723.00	28,045.00
Debt & Interest Not On Schedule B	-	-
School Choice Assessments	531,576.00	554,965.00
Final Judgements	35,000.00	-
Snow & Ice Account	275,639.00	288,640.00
Total Local Expenditures	878,938.00	881,650.00
State & County Charges:	81,840.00	78,516.00
Overlay Reserve (Assessors):	180,000.00	150,000.00
Total Uses of Resources	38,326,985.00	37,545,136.00
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<u>Sources of Funding:</u>		
Local Property Taxes:		
Property Taxes Levy Limit	14,940,654.00	15,582,063.00
Proposition 2 1/2 Increase	373,516.00	389,552.00
Supplemental Tax Assessments	9,000.00	4,500.00
New Growth Per Assessors	160,000.00	152,000.00
Total Local Property Taxes	15,483,170.00	16,128,115.00
State Aid (Cherry Sheet):		
Chapter 70 Education Aid	11,212,718.00	10,988,464.00
Stimulus Education Aid	-	-
Charter Tuition Reimbursement	66,649.00	89,375.00
School Lunch Program	11,237.00	12,072.00
Lottery Distribution	2,388,550.00	-
Lottery Supplement	365,711.00	-
Additional Assistance	175,517.00	-
General Municipal Aid	-	2,074,041.00
Meals Tax Revenue	-	-
Room Tax Revenue	-	-
Police Career Incentive	132,406.00	24,086.00
Veterans' Benefit	67,884.00	75,740.00
Vets, Blind, Elderly Exemption	85,327.00	82,341.00
State Owned Land	2,395.00	2,154.00
Public Libraries	23,486.00	15,973.00
State Retirement Revenue	14,500.00	-
Total State Aid	14,546,380.00	13,364,246.00

	<i>Fiscal Year 2009</i> <i>Final Budget</i>	<i>FY2010</i> <i>Town Budget</i>
Estimated Local Revenues:		
Motor Vehicle Excise	1,350,000.00	1,200,000.00
Payments Lieu of Taxes	135,000.00	128,815.00
Tax Liens	140,000.00	40,000.00
Penalties & Interest	144,000.00	120,000.00
Licenses, Fees & Permits	275,000.00	200,440.00
Fines & Forfeits	30,000.00	25,000.00
Town Charges - Amb/Water/Rubbish	131,453.00	134,665.00
Intergovernmental	44,000.00	41,000.00
Investment Income	75,000.00	70,000.00
Unclassified	300,000.00	265,000.00
Total Estimated Local Revenues	2,624,453.00	2,224,920.00
Other Available Funds:		
Free Cash	183,369.00	-
Ambulance Enterprise Fund	376,714.00	382,744.00
Water & Sewer Enterprise Fund	2,660,655.00	2,660,940.00
Rubbish Enterprise Fund	519,832.00	457,651.00
Debt Exclusion (Rauscher/Senior)	-	476,150.00
Debt Exclusion (School)	499,515.00	445,590.00
School Building Reimbursement	1,293,897.00	1,293,897.00
Stabilization Fund	-	-
Borrowing on Articles	139,000.00	-
Overlay Surplus	-	110,883.00
Conservation Fund	-	-
Cemetery Trust Fund	-	-
Total Other Available Funds	5,672,982.00	5,827,855.00
Total Sources of Revenue	38,326,985.00	37,545,136.00
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PROJECTED SURPLUS (DEFICIT)	0.00	0.00